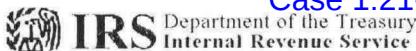


Exhibit 2



Cincinnati Service Center
CINCINNATI OH 45999-0038

In reply refer to: 0243404177
Oct. 02, 2019 LTR 916C 3
22-2407431 201007 02 2
00006756
BODC: LM

STEUBEN FOODS INCORPORATED
% JAMES M BANDOBLU JR
HODGSON RUSS LLP
140 PEARL ST STE 100
BUFFALO NY 14202-4014

023542

Taxpayer identification number: 22-2407431
Kind of tax: Amended U.S. Corporatio
Amount of claims: \$ 258,378.00

Date claims received: July 26, 2019
Tax periods: July 31, 2010

Dear Taxpayer:

We can't process your claim for the tax periods listed above.

We received your Form 1120X for the tax year ending July 31, 2010. We understand that your matter has been through the appeals process. As such, we decline to reconsider this matter. Your remedy, in any, lies elsewhere.

You can get any of the forms or publications you need from our website at www.irs.gov/formspubs or by calling 1-800-TAX-FORM (1-800-829-3676).

If you have questions, you can call us at 1-800-829-0115.

If you prefer, you can write to us at the address at the top of the first page of this letter.

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0243404177
Oct. 02, 2019 LTR 916C 3
22-2407431 201007 02 2
00006757

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at www.taxpayeradvocate.irs.gov/litcmap or IRS Publication 4134, Low Income Taxpayer Clinic List. This Publication is also available by calling the IRS toll-free at 1-800-829-3676 or visiting your local IRS office.

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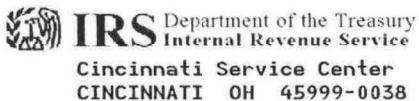
Thank you for your cooperation.

Sincerely yours,



Mia Sylve, Field Director
Accounts Management - Cincinnati

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% JAMES M BANDOBLU JR
HODGSON RUSS LLP
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BUFFALO NY 14202-4014

023542

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0243404177

Letter Number: LTR0916C
Letter Date : 2019-10-02
Tax Period : 201007

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222407431

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HODGSON RUSS LLP
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BUFFALO NY 14202-4014

222407431 XT STEU 02 2 201007 670 000000000000

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0243404177

Letter Number: LTR0916C
Letter Date : 2019-10-02
Tax Period : 201007

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222407431 XT STEU 02 2 201007 670 000000000000



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CINCINNATI OH 45999-0038

In reply refer to: 0243404177
Oct. 02, 2019 LTR 916C 3
22-2407431 201107 02 2
00006762
BODC: LM



STEUBEN FOODS INCORPORATED
% JAMES M BANDOBLU JR
HODGSON RUSS LLP
140 PEARL ST STE 100
BUFFALO NY 14202-4014

023541

Taxpayer identification number: 22-2407431
Kind of tax: Amended U.S. Corporatio
Amount of claims: \$ 117,177.00

Date claims received: July 26, 2019
Tax periods: July 31, 2011

Dear Taxpayer:

We can't process your claim for the tax periods listed above.

We received your Form 1120X for the tax year ending July 31, 2011. We understand that your matter has been through the appeals process. As such, we decline to reconsider this matter. Your remedy, in any, lies elsewhere.

You can get any of the forms or publications you need from our website at www.irs.gov/formspubs or by calling 1-800-TAX-FORM (1-800-829-3676).

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0243404177
Oct. 02, 2019 LTR 916C 3
22-2407431 201107 02 2
00006763

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at www.taxpayeradvocate.irs.gov/litcmap or IRS Publication 4134, Low Income Taxpayer Clinic List. This Publication is also available by calling the IRS toll-free at 1-800-829-3676 or visiting your local IRS office.

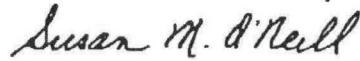
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Thank you for your cooperation.

Sincerely yours,



Susan M. O'Neill, Operations Mgr.
Accounts Management Operations 2

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023541



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Letter Number: LTR0916C
Letter Date : 2019-10-02
Tax Period : 201107



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222407431 XT STEU 02 2 201107 670 000000000000



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Letter Number: LTR0916C
Letter Date : 2019-10-02
Tax Period : 201107



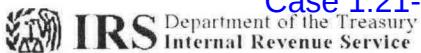
222407431

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222407431 XT STEU 02 2 201107 670 000000000000



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CINCINNATI OH 45999-0038

In reply refer to: 0243404177
Oct. 02, 2019 LTR 916C 3
22-2407431 201407 02 1
00006766
BODC: LM

STEUBEN FOODS INCORPORATED
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HODGSON RUSS LLP
140 PEARL ST STE 100
BUFFALO NY 14202-4014

023540

Taxpayer identification number: 22-2407431
Kind of tax: Amended U.S. Corporatio
Amount of claims: \$ 88,730.00

Date claims received: July 26, 2019
Tax periods: July 31, 2014

Dear Taxpayer:

We can't process your claim for the tax periods listed above.

You have not provided us any information to substantiate a change of the recently completed Income Tax Examination for the year ending July 31, 2014 that you agreed to. Additionally, IRC 6404(a) states that we cannot consider your request for audit reconsideration because there are no unpaid liabilities for the tax period shown above.

You can get any of the forms or publications you need from our website at www.irs.gov/formspubs or by calling 1-800-TAX-FORM (1-800-829-3676).

If you have questions, you can call us at 1-800-829-0115.

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Oct. 02, 2019 LTR 916C 3
22-2407431 201407 02 1
00006767

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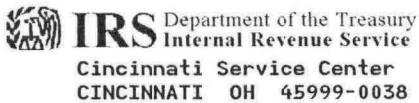
Thank you for your cooperation.

Sincerely yours,



Mia Sylve, Field Director
Accounts Management - Cincinnati

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HODGSON RUSS LLP
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BUFFALO NY 14202-4014

023540



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Letter Number : LTR0916C
Letter Date : 2019-10-02
Tax Period : 201407

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222407431

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Letter Number : LTR0916C
Letter Date : 2019-10-02
Tax Period : 201407

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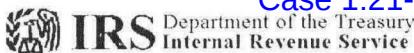


222407431

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140 PEARL ST STE 100
BUFFALO NY 14202-4014

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CINCINNATI OH 45999-0038

In reply refer to: 0243404177
Oct. 02, 2019 LTR 916C 3
22-2407431 201507 02 1
00006770
BODC: LM

STEUBEN FOODS INCORPORATED
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HODGSON RUSS LLP
140 PEARL ST STE 100
BUFFALO NY 14202-4014

023539

Taxpayer identification number: 22-2407431
Kind of tax: Amended U.S. Corporatio
Amount of claims: \$ 65,292.00

Date claims received: July 26, 2019
Tax periods: July 31, 2015

Dear Taxpayer:

We can't process your claim for the tax periods listed above.

You have not provided us any information to substantiate a change of the recently completed Income Tax Examination for the year ending July 31, 2015 that you agreed to. Additionally, IRC 6404(a) states that we cannot consider your request for audit reconsideration because there are no unpaid liabilities for the tax period shown above.

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If you have questions, you can call us at 1-800-829-0115.

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Oct. 02, 2019 LTR 916C 3
22-2407431 201507 02 1
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HODGSON RUSS LLP
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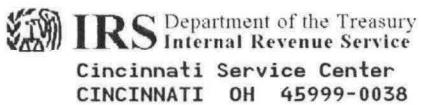
Thank you for your cooperation.

Sincerely yours,



Mia Sylve, Field Director
Accounts Management - Cincinnati

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023539

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0243404177

Letter Number: LTR0916C

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Letter Date : 2019-10-02

Tax Period : 201507



222407431

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Letter Number: LTR0916C

BODCD-LM

Letter Date : 2019-10-02

Tax Period : 201507



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Cincinnati Service Center
CINCINNATI OH 45999-0038

In reply refer to: 0243404177
Oct. 02, 2019 LTR 916C 3
22-2407431 201607 02 1
00006774
BODC: LM

STEUBEN FOODS INCORPORATED
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HODGSON RUSS LLP
140 PEARL ST STE 100
BUFFALO NY 14202-4014

023538

Taxpayer identification number: 22-2407431
Kind of tax: Amended U.S. Corporatio
Amount of claims: \$ 43,615.00

Date claims received: July 18, 2019
Tax periods: July 31, 2016

Dear Taxpayer:

We can't process your claim for the tax periods listed above.

You have not provided us any information to substantiate a change of the recently completed Income Tax Examination for the year ending July 31, 2016 that you agreed to. Additionally, IRC 6404(a) states that we cannot consider your request for audit reconsideration because there are no unpaid liabilities for the tax period shown above.

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22-2407431 201607 02 1
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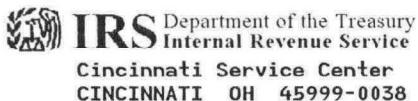
Thank you for your cooperation.

Sincerely yours,



Mia Sylve, Field Director
Accounts Management - Cincinnati

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023538

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Letter Number: LTR0916C

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Letter Date : 2019-10-02

Tax Period : 201607



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Letter Number: LTR0916C

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Letter Date : 2019-10-02

Tax Period : 201607



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